(5) Any person served with an insolvency notice may, within the period specified therein for its compliance, apply to the District Court to set aside the insolvency notice on any of the following grounds, namely :—

(a) that he has a counter-claim or set-off against the creditor which is equal to or is in excess of the amount due under the decree or order and which he could not, under any law for the time being in force, prefer in the suit or proceeding in which the decree or order was passed ;

(b) that he is entitled to have the decree or order set aside under any law providing for the rel ef of indebtedness and that—

(i) he has made an application before the competent authority under such law for the setting aside of the decree or order ; or

(ii) the time allowed for the making of such application has not expired ;

(c) that the decree or order is not executable under the provisions of any law referred to in clause (b) on the date of the application.'';

(b) in section 79, in sub-section (2), clause (á) shall be relettered as clause (aa) thereof and before clause (aa) as so relettered, the following clause shall be inserted, namely :—

''(a) the form of the insolvency notice under clause (a), and the manner in which such notice may be served under clause (b), of sub-section (3) of section 6 ; ''.

S. HARIHARA IYER,
Secretary to the Govt of India

LAW AND PARLIAMENTARY AFFAIRS SECRETARIAT

Notification No. LAW 49 LCA 78.
Bangalore, dated 12th September, 1978.

Ordered that the Customs Tariff (Amendment) (Act, 1978, No. 26 of 1978), published in Part II, Section 1 of the *Gazette of India,* Extraordinary dated 2nd August, 1978 be republished in the *Karnataka Gazette,* for general information.

By Order and in the name of the Governor of Karnataka,

A. NEELAKANTARYA,

23 *Under Secretary to Government,*
Department of Law and Parliamentary Affairs.

GOVERNMENT OF INDIA

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS

(Legislative Department)

New Delhi, the 2nd August 1978/*Sravana* 11, 1900 (*Saka*).

The following Act of Parliament received the assent of the President on the 1st August, 1978, and is hereby published for general information :—

THE CUSTOMS TARIFF (AMENDMENT) ACT, 1978

No. 26 OF 1978

[*1st August*, 1978.]

An Act further to amend the Customs Tariff Act, 1975.

BE it enacted by Parliament in the Twenty-ninth Year of the Republic of India as follows :—

1. Short title and commencement.—(1) This Act may be called the Customs Tariff (Amendment) Act, 1978.

(2) It shall come into force on such date as the Central Government may by notification in the Official Gazette, appoint.

2. Amendment of section 4.—In section 4 of the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the principal Act).

(a) in sub-section (1), for the words " the produce or manufacture of the United Kingdom or of such other preferential area ", the words " the produce or manufacture of such preferential area " shall be substituted ;

(b) in sub-section (2), for the words " the produce or manufacture of the United Kingdom or of such any other preferntial area ", the words " the produce or manufacture of any preferential area ", shall be substituted ;

(c) in sub-section (3), for the words " United Kingdom " means the United Kingdom of Great Britain and Northern Ireland and " other preferential area " ", the words " " preferential area " " shall be substituted.

3. Amendment of section 7.—In section 7 of the principal Act, in sub-section (1), for the word, brackets and figure "column (6)", the word, brackets and figure "column (5)" shall be substituted.

4 Amendment of the First Schedule.—The First Schedule to the principal Act shall be amended in the manner specified in the Schedule

THE SCHEDULE

(*See* section 4)

PART I

In the First Schedule to the principal Act,—

(A) in the Rules for the interpretation,—

(i) in rule 3, for clause (c), the following clause shall be substituted, namely :—

"(c) When goods cannot be classified by reference to (a) or (b), they shall be classified under the Heading which occurs latest among those which equally merit consideration.";

(ii) under the heading "*General Explanatory Note*", the words brackets and figure "or column (5)" shall be omitted ;

(B) in each Chapter,—

(i) column (4) and the sub-heading "U.K." occurring above that column shall be omitted ;

(ii) columns (5) and (6) shall be renumbered respectively as columns (4) and (5) ;

(iii) for the sub-heading "Other Preferential Areas" occurring above column (4), as so renumbered, the sub-heading "Preferential Areas" shall be substituted ;

(C) (1) in Chapter 4, for Note 1, the following Note shall be substituted, namely :—

'1. The expression "milk" means full cream or skimmed milk, butter milk, whey, curdled milk, kephir, yoghourt and other fermented or acidified milk.';

(2) in Heading No. 09.04/10, in column (2), for the words and brackets "Spices (including mixed spices)", the words and brackets "Spices (including mixed spices, thyme, saffron and bay leaves)" shall be substituted ;

(3) in Chapter 10, for the Note, the following Note shall be substituted, namely :—

"This Chapter only covers those grains which have been neither hulled nor otherwise worked. However, rice, husked, milled, polished, glazed, parboiled, converted or broken remains classified in this Chapter.";

(4) in Heading No. 11.02, in column (2), for the words "except husked, glazed polished or broken rice", the words and figures "except rice falling within Chapter 10" shall be substituted;

(5) in Chapter,—,

(i) in Note 2, after the words "seeds of vetches", the brackets and words "(other than those of the species *Vicia Faba*)" shall be inserted;

(ii) in Note 3, in item (d), for the word "weed-killers". the word "herbicides" shall be substituted;

(6) in Heading No. 12.04/06, in column (2), for the words "chicory roots, fresh or dried, whole or cut, unroasted; hops", the words "hop cones and lupulin" shall be substituted;

(7) in Heading No. 12.07, in column (2),—

(i) in the opening paragraph, the word ", betel nuts" shall be omitted;

(ii) Sub-heading No. (3) and the entries relating thereto shall be omitted;

(8) in Heading No. 12.08, in column (2), for the words "Locust beans", the words "Chicory roots, fresh or dried, whole or cut, unroasted; locust beans" shall be substituted;

(9) in Chapter 13, for the title "*Lacs; gumsresins and other vegetable saps extracts*" shall be substituted;

(10) Heading No. 13.01 and the entries relating thereto shall be omitted;

(11) for Heading No. "13.02" in column (1), the Heading No. "13.01/02" shall be substituted;

(12) in Chapter 14, in the title, the words "*and carving*" shall be omitted;

(13) in Chapter 15,—

(i) in Note 1, for item (b), the following item shall be substituted, namely:—

"(b) cocoa butter (fat or oil) (Chapter 18);";

(ii) in Note 2, for the word "drugs", the word "dregs" shall be substituted,

(14) in Heading No. 15.08/13, in column (2),—

(i) for the words "animal or vegetable oils", the words "animal or vegetable oils and fats" shall be substituted;

(ii) the word "degras," shall be omitted;

(iii) for the words "animal fats", the words "edible fats" shall be substituted;

(15) in Heading No. 15.14/17, in column (2), after the words "not coloured;", the word "degras;". shall be inserted;

(16) in Heading No. 16.01/05, in column (2), for the words "Prepared or preserved meat", the words "Sausages and the like, of meat, meat offal or animal blood; other prepared or preserved meat" shall be substituted;

(17) in Heading No. 17.02, for the entry in column (2), the entry " Other sugars in solid form including glucose and lactose; sugar syrups, not containing added flavauring or colouring matter; artifical honey, whether or not mixed with natural honey; caramel" shall be substituted;

(18) in Heading No. 17.04/05, in column (2), the words ";flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion" shall be omitted;

(19) in Heading No. 18.01/06, in column (2), for the words "cocoa butter", the words and brackets "cocoa butter (fat or oil)" shall be substituted;

(20) in Heading No. 19.01/08, in column (2), for the words "ordinary and fine bakers' wares", the words "communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products; ordinary and fine bakers' wares" shall be substituted;

(21) in Chapter, 21, in Note 1—

(i) in item (c), the word "or" occurring at the end shall be omitted.

(ii) in item (d), the word "or" shall be inserted at the end;

(iii) after item (d), as so amended, the following item shall be inserted, namely :—

"(e) Prepared enzymes (Chapter 35).";

(22) in Chapter 25,—

(i) in Note 2, for item (g), the following item shall be substituted, namely :—

"(g) cultured crystals (other than optical elements) weighing not less than two and a half grams each, of sodium chloride or of magnesium oxide, of Chapter 38; optical elements of sodium chloride or of magnesium oxide (Heading No. 90.01); or";

(ii) in Note 3,—

(a) for item (e), the following item shall be substituted, namely :—

"(e) natural magnesium carbonate (magnesite); fused magnesia; dead-burnied (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not chemically pure;";

(b) in item (k), after the words "after moulding", the words ";natural micaceous iron oxides; jet" shall be inserted:

(23) in Chapter 28,—

(i) in Note 1, in the opening paragraph, for the words "Except where their context or these Notes otherwise require", the

words "Except where the context or these Notes otherwise requires or require" shall be substituted;

(ii) in Note 2, item (a),—

(a) in sub-item (xii), the word "and" occurring at the end shall be omitted;

(b) after sub-item (xiii), the following sub-items shall be inserted, namely:—

"(xiv) phosphides, carbides, hydrides, nitrides, azides, silicides and borides, whether or not chemically defined;

(xv) phosphorus pentoxide and phosphoric acids;

(xvi) red lead and orange lead;

(xvii) polysulphides;

(xviii) commercial ammonium carbonate containing ammonium carbamate; and

(xix) commercial sodium and potassium silicates.";

(iii) in Note 3,—

(a) for item (a), the following item shall be substituted, namely:—

"(a) sodium chloride and magnesium oxide, whether or not chemically pure, and other products falling within Section V;";

(b) in item (e), the words "of magnesium oxide or" shall be omited;

(c) in item (f), after the words "and precious metals", the words "and precious metal alloys" shall be inserted;

(d) in item (g), after the words "chemically pure", the words "and metal alloys" shall be inserted;

(e) in item (h), the words "of magnesium oxide or" shall be omitted;

(24) in Heading No. 28.01/58, in Sub-heading No. (13), in column (2), after the words "Magnesium compounds", the brackets and words "(other than magnesium oxide, whether or not chemically pure)" shall be inserted;

(25) in Chapter 29,—

(i) in Note 1,—

(a) in item (c), sub-item (ii) shall be omitted and sub-items (iii) to (vii) shall be renumbered respectively as sub-items (ii) to (vi);

(b) for item (b), the following item shall be substituted, namely:—

"(h) the following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.";

(ii) in Note 3,—

(a) after item (f), the following item shall be inserted, namely

"(g) enzymes (Chapter 35);";

(b) existing item (g) shall be relettered as item (h);

(c) existing item (h) shall be relettered as item (ij);

(d) existing item (ij) shall be relettered as item (k);

(26) in Heading No. 29.01/45, in column (2), in the opening paragraph, the word "enzymes," shall be omitted;

(27) in Chapter 32, for Note 2, the following Note shall be substituted, namely :—

"2. Heading No. 32.04/12 is to be taken to include mixtures of stabilised diazonium salts and couplers for the production of azo dyes.";

(28) in Heading No. 32.04/12, in column (2), for the words "prepared pigments", the words "prepared pigments and prepared opacifiers" shall be substituted;

(29) in Chapter 35,—

(i) for the title, the following title shall be substituted, namely :—

"*Albuminoidal substances; glues; enzymes*";

(ii) for Note 1, the following Note shall be substituted, namely :—

"1. This Chapter does not cover :

(a) yeasts (Chapter 21);

(b) medicaments (Heading No. 30.03);

(c) enzymatic preparations for pre-tanning (Heading No. 32.01/03);

(d) enzymatic soaking or washing preparations and other products of Chapter 34; or.

(e) gelatin products of the printing industry (Chapter 49).";

(iii) after Note 2, the following Note shall be inserted, namely :—

"3. This Chapter also covers products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1 kilogram.";

(30) for Heading No. "35.01/06" in column (1), the Heading No. "35.01/07" shall be substituted, and in Heading No. 35.01/07, as so amended, in column (2), for the words "glues not elsewhere specified or included" the words "enzymes; prepared enzymes and glues not elsewhere specified or included" shall be substituted;

(31) In Chapter 36, in Note 2, for the words "'Other combustible products" applies only to the following articles', the words.

"The expression "articles of combustible meterials" in this Chapter is to be taken to apply only to" shall be substituted;

(32) in Heading No. 36.01/08, in in column (2),—

(i) for the words "Explosives including detonators and blasting fuses", the words "Explosives including percussion and detonating caps; igniters; detonators; detonating and safety fuses" shall be substituted;

(ii) for the words "other combustible products", the words "articles of combustible materials" shall be substituted;

(33) in Chapter 38, in Note 1, in item (a), in sub-item (2),—

(i) for the word "weed-killers", the word "herbicides" shall be substituted;

(ii) after the word "rat-poisons", the words ",plant-growth regulators" shall be inserted;

(34) in Chapter 39, in Note 1, in item (g), for the words "riding-crops, fans or parts thereof", the words "riding-crops or parts thereof" shall be substituted;

(35) in Heading No. 40.05/16, in column (2), after the words "vulcanised or hardened, not elsewhere specified;", the words "vulcanised rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanised rubber;" shall be inserted;

(36) in Chapter 44,—

(i) in Note 1, in item (b), for the brackets, words, letters and figures '(Heading No. 13.01)", the brackets, word and figures "(Chapter 14)" shall be substituted;

(ii) in Note 3, for the words "descriptions of plywood", the words "descriptions of fibre building board, plywood" shall be substituted;

(37) in Heading No. 48.01/21, in column (2), the words "building board of wood pulp or vegetable fibre whether or not bonded with natural or artificial resins or similar binders;" shall be omitted;

(38) in Section XI,—

(i) in Note 2, for paragraphs (A) and (B), the following paragraphs shall be substituted, namely:—

"(A) Goods classifiable in any Heading in Chapters 50 to 57 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates in weight over any other single textile material.

(B) For the purposes of the above rule:

(a) metallised yarn is to be treated as a single textile material and its weight is to be taken as the aggregate of the weight

of the textile and metal components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;

(b) where a Heading refers to goods of different textile materials [for example: (i) silk and waste silk, (ii) carded sheep's orr lambs' whool and combed sheep's or lambs' wool], such materials a e to be treated as a single textile material.";

(ii) after Note 5, the following Note shall be inserted, namely:—

"6. The woven fabrics of Chapters 50 to 57 are to be taken to include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.";

(39) in Heading No. 50.09/10, for Sub-heading No (2) in column (2), the following sub-heading shall be substituted, namely:—

"(2) Fabrics, not elsewhere specified";

(40) in Heading No. 57.05/08 in column (2), the words "of hemps," shall be omited;

(41) in Heading No. 57.09/12, in column (2), the words "of hemp," shall be omitted;

(42) in Chapter 59,—

(i) Note 1 shall be lettered as paragraph (A) of that Note and after paragraph (A) as so lettered, the following paragraph shall be inserted, namely:—

'(B) Throughout this Schedule, the term "felt" is to be taken to include fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.';

(ii) in Note 4, in item (a), in sub-Item (iv), for the words "felts, whether or not", the words "fabrics, whether or not felted," shall be substituted;

(43) in Chapter 60, after Note 4, the following Note shall be inserted, namely:—

"5. Throught this Schedule, any reference to knitted goods shall be taken to include a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.";

(44) in Section XII, in the title the word ": FANS" shall be ommitted;

(45) in Heading No. 66.01/03, in column (2), for the words "walking-sticks and the like", the words "walking-sticks, canes, whips, riding-crops and the like" shall be substituted;

(46) in Chapter 67,—

(i) in the title, the words "; *fans* " shall be omitted ;

(ii) in the Note, in item (e), the words " feather dusters, " shall be omitted ;

(47) in Heading No. 67.01/05, in column (2),—

(i) after the words " wigs and the like, and animal hair", the words " and other textile materials " shall be inserted ;

(ii) the words and brackets ; "fans (non-mechanical)" shall be omitted ;

(48) in chapter 68, in the Note, in item (k), after the word and figures "Chapter 95", the words, figures, brackets and letter ' if made of materials specified in Note 2(b) to Chapter 95" shall be inserted ;

(49) in Chapter 71,—

(i) in Note 2,—

(a) item (ij) shall be omitted ;

b) item (k) shall be relettered as item (ij) ;

(c) items (l) to (q) shall be relettered respectively as items (k) to (p) ;

(ii) in Note 4, in the opening paragraph, after the words "sintered mixture", the words "and an intermetallic compound" shall be inserted ;

(50) in Section XV,—

(i) in Note 1, in item (d), for the words " walking-sticks and the like ", the words " walking-sticks, canes, whips, riding-crops and the like " shall be substituted ;

(ii) for Note 3, the following Note shall be substituted, namely :—

" 3. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 73 and 74) :

(a) an alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals ;

(b) an alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present ;

(c) in this section, the term " alloys " is to be taken to include sintered mixtures of metel powders, heterogeneous intimate mixtures obtained by melting (otter than cerments) and intermetallic compounds." ;

(51) in Heading No. 74.09/19, in column (2), for the words "Other articles of copper", the words 'Other articles of copper including nails, tacas, staples, hook-nails, spiked crampe, studs, spikes and drawing pins of iron or steel with heads of copper" shall be substituted;

(52) in Chapter 76. in Note 1, in item (c), for the figures and word "0.15 milimetre", the figures and word "0.20 millimeter" shall be substituted;

(53) in Heading No. 81.01/04 in column (2), for the words "other based metals, wrought or unwrought", the words "other base metals and cermets, wrought or unwrought" shall be substituted;

(54) in Section XVI, in Note 1 —

(i) in item (a), after the words "electrical appliances", the words "or for other industrial purposes" shall be inserted;

(ii) in item (b), for the words "for industrial purposes", the words "for other industrial purposes" shall be substituted;

(55) in Heading No. 84.04/05, in column (2), for the words "steam and other vapour power units, not incorporating boilers", the words "steam or other vapour power units; whether or not incorporating boilers" shall be substituted;

(56) in Heading No. 84.59, in Sub-heading No. (2), in column (2), the words ",such as oil, soap or edible fats, artificial plastics, rubber or other similar products, electric wires and cables, ropes, baskets and brushes, cigars and cigarettes;" shall be omitted;

(57) in Heading No. 85.11, in column (2), for the words "electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting", the words "electric or laser-operated welding, brazing, soldering or cutting machines and apparatus" shall be substituted;

(58) in Heading No. 85-18/27, in column (2),—

(i) in the opening paragraph.—

(a) the words "and electrically ignited photographic flash bulbs" shall be omited;

(b) after the words "semi-conductor devices;", the words "light emitting diodes;" shall be inserted;

(ii) in Sub-heading No. (4), the words ";electrically ignited photographic flash bulbs" shall be omited;

(59) in Heading No. 87.09/12, in column (2) —

(i) in the opening paragraph, for the words and brackets "invalid carriages fitted with means of mechanical propulsion motorised or not)", the words "; invalid carriages, whether or

not motorised or otherwise mechanically propelled", shall be substituted;

(ii) for Sub-heading No. (3), the following Sub-heading shall be substituted, namely:—

"(3) Invalid carriages, whether or not motorised or otherwise mechanically propelled, and parts and accessories thereof";

(60) for Heading No. 87.13/14 and the entry in column (2), the following shall be substituted, namely:—

"87.13/14 Other vehicles (including trailers and baby carriages), not mechanically propelled and parts thereof";

(61) in Heading No. 89.01/03, in column (2), after the words "floating docks", the words ";floating or submersible drilling or production platforms" shall be inserted;

(62) in Section XVIII, in the title, for the words "SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, MAGNETIC" the words "SOUND RECORDERS OR REPRODUCERS; TELEVISION IMAGE AND SOUND RECORDERS OR REPRODUCERS" shall be substituted;

(63) in Heading No. 90.07, in column (2), after the words "flash-light apparatus", the words and figures "and flash bulbs other than discharge lamps of Heading No. 85.18/27" shall be inserted;

(64) in Heading No. 90.13, in column (2), after the words "this Chapter", the words "; lasers, other than laser diodes" shall be inserted;

(65) in Chapter 92, in the title, for the words "*sound recorders and reproducers; television image and sound recorders and reproducers, magnetic*", *the words "sound recorders or reproducers; television image and sound recorders or reproducers*" shall be substituted;

(66) in Heading No. 92.01/13, in column (2), for the words "records and reproducers, magnetic", the words "records or reproducers" shall be substituted;

(67) in Chapter 95,—

(i) for the word "NOTE", the word "NOTES" shall be substituted;

(ii) the existing Note shall be numbered as Note 1, and in Note 1 as so numbered,—

(a) item (b) shall be omitted;

(b) items (c) to (ij) shall be be relettered respectively as items (b) to (h);

(c) item (k) shall be relettered as item (ij);

(d) items (l) to (n) shall be relettered respectively as items (k) to (m);

(iii) after Note 1 as so numbered; the following Note shall be inserted, namely :—

'2. In this Capter, the expression "vegetable or mineral carving meterial" is to be taken to apply to;

(a) hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);

(b) jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum.';

(68) in Heading No. 95.01/08, for the words "worked unhardened gelatin", the words "worked vegetable or mineral carving material and worked unhardened gelatin" shall be substituted;

(69) in Chapter 96, in the title, the words "*feather dusters,*" shall be omitted;

(70) in Heading No. 96.01/06 in column (2), the words 'feather dusters;" shall be omitted;

(71) in Heading No. 98.12/14, in column (2), the words "corset busks and similar supports for articles of apparel or clothing accessories;" shall be omitted;

PART II

Heading No.	Sub-heading No. and description of article	Rate of duty		Duration when rates of duty are protective
		Standard	Preferential Areas	
(1)	(2)	(3)	(4)	(5)

In the First Schedule to the principal Act,—

(i) in Heading No 08.01/13, after Sub-heading No. (5), the following Sub-heading shall be inserted, namely:—

"08.01/13 (6)	Betel-nuts	Rs. 3.07 per kilogram	Rs. 3.00 per kilogram

(ii) for Heading No. 14.01/05, the following Heading shall be substituted, namely :—

"14.01/05	Vegetable materials of a kind used primarily for plaiting, stuffing or in brushes or in brooms; vegetable products not elsewhere specified or included;		

1	2	3	4	5
	(1) Not elsewhere specified	60%	...	...
	(2) Raw vegetable materials of a kind used primarilly in dyeing or in tanning	40%	...	... ”;

(iii) for Heading No. 17.01, the following Heading shall be substituted, namely :

“17.01	Beet Sugar and Cane Sugar, in solid form :			
	(1) Not elsewhere specified	60%	...	...
	(2) Flavoured or coloured	100%	..	... ”;

(iv) for Heading No. 17.03, the following Heading shall be substituted, namely:—

917.03	Molasses :			
	(1) Not elsewhere specified	60%	...	...
	(2) Flavoured or coloured	100%	...	... ”;

(v) after Heading No. 27.14/16, the following Heading shall be inserted, namely :—

“27.17	Electric current.	Free	...	... ”;

(vi) for Heading Nos. 32.01 and 32.02/03, the following Heading shall be substituted, namely :—

“32.01/03	Tanning extracts of vegetable origin, tanning (tannic acids) and their derivatives, synthetic organic tanning substances and inorganic tanning substances; tanning preparations, whether or not containing natural tanning materials; Enzymatic preparations for pre-tanning (for example, of enzymatic, pancreatic or bacterial origin) :			
	(1) Not elsewhere specified	60%	...	...
	(2) Gambier	60%	50%	...
	(3) Mineral tanning and tanning extracts of vegetable orgin other than Gambier.	40%	...	... ”;

(1)	(2)	(3)	(4)	(5)

(vii) for Heading No. 39.01/06, the following Heading shall be substituted, namely :—

"39.01/06	Condensation, polycondensation and polyaddition products, whether or not modified or polymerised, and whether or not linear (for example phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones) ; polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins); regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised or not (for example, collodions, celluloid) ; vulcanised fibre ; hardened proteins (for example, hardened casein and hardened gelatin); natural resins modified by fusion (run gums) ; artificial resins obtained by estrification of natural resins or of resinic acids (ester gums) ; chemical derivatives of natural rubber (for example,			

1	2	3	4	5
	chlorinated rubber, rubber hydrochloride, oxidised rubber, cyclised rubber); other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linoxyn.	100%		..

(viii) for Heading No. 44.01/28, the following Heading shall be substituted, namely :—

"44.01/28	Wood in the rough, fuel wood, woodwaste and wood charcoal; wood flour and wood wool; sawn and dressed timber; veneered wood, plywood, cellular wood, improved wood and reconstituted wood; fibre, building board of wood or other vegetable material whether or not bonded with natural or artificial resins or with other organic binders; spools, bobbins and the like of turned wood; articles of wood, not elsewhere specified :			
	(1) Not elsewhere specified	60%		
	(2) Fibre building board of wood or other vegetable material, whether or not bonded with natural or artificial resins or with other organic binders	100%	...	... ";

(ix) for Heading Nos. 50.03/07 and 50.08, the following Heading shall be substituted, namely :—

"50.03/08	Silk waste (including cocoons unsuitable for reeling, silk noils and			

1	2	3	4	5
	pulled or garnetted rags); silk yarn ; silk worm gut and imitation catgut of silk :			
	(1) Not elsewhere specified	50% + Rs. 8.80 per kilogram		December 31st 1979.
	*(2) Silk worm gut and imitation catgut of silk.	100%	...	... ".

S. HARIHARA IYER,

Secy. to the Govt. of India.

Printed by the Director of Printing, Sty. & Publns, at the Govt. Press B'lore

1 3